

Annual Report

of the

SELECTMEN

and Other Town Officers

of

Lempster, New Hampshire



for the year ending

JANUARY 31, 1944

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ANNUAL REPORT

— OF THE —

Selectmen

And Other Town Officers

OF

Lempster, New Hampshire



For the Year Ending January 31, 1944

The Argus Press, Newport, N. H.

N
352.07
L56
1944 (Jan.)

TOWN OFFICERS

Moderator	John Wirkkala
Town Clerk	Elsie M. Barton
Selectman	Frank M. Lovejoy
Selectman	Horace M. Cragin
Selectman	Lucius H. Nichols
Treasurer	Lillian G. Hartwell
Treasurer	Elsie M. Barton
Tax Collector	Elmer P. Flint
Overseer of Poor	Hubert C. Hartwell, Sr.
Police	Harry B. Frye
Police	George L. Richardson
Fire Warden	Lucius H. Nichols
Deputy	George L. Richardson
Deputy	Hubert C. Hartwell, Sr.
Deputy	Hubert C. Hartwell, Jr.
Deputy	Harris H. Nichols
Deputy	Lawrence C. Hodgman
Deputy	John A. Wirkkala
Deputy	Ernest P. Cutler
Fire Chief	George L. Richardson
Road Agent, North District	V. Hugh Pollard
Road Agent, South District	Hubert C. Hartwell Jr.
Road Agent, Mountain District	Harry B. Frye
Supervisor	Harold B. Nichols
Supervisor	Hubert C. Hartwell, Jr.
Supervisor	William C. Mowat
Auditor	Frances L. Wirkkala
Sexton	Harold B. Nichols

TOWN WARRANT

To the Inhabitants of the Town of Lempster, in the County of Sullivan, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town House in said Lempster on Tuesday, the fourteenth day of March, at ten of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To bring in your votes for Delegates at-Large, Alternate Delegates-at-Large, Delegates and Alternate Delegates to the National Convention of the various Political Parties to be held to nominate Party Candidates for the President and Vice President of the United States.

ARTICLE 3. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

ARTICLE 4. To see what sum of money the Town will vote to raise for interest on debt.

ARTICLE 5. To see what sum of money the Town will vote to raise to keep the Common mowed around the Soldiers' Monument at Lempster Street.

ARTICLE 6. To see if the Town will vote to raise \$324.00 for State Aid Construction.

ARTICLE 7. To see if the Town will vote to raise \$7.50 for Town Road Aid and the State will contribute \$943.95.

ARTICLE 8. To see if the Town will vote to allow the Selectmen to deliver blank inventories at the time they appraise the property for taxation.

ARTICLE 9. To see if the Town will vote to reinsure the Town Hall and Union Hall.

ARTICLE 10. To see what sum of money the Town will vote to raise and appropriate for Old Home Day and Memorial Day.

ARTICLE 11. To see what sum of money the Town will vote to raise for the Library.

ARTICLE 12. To see if the Town will authorize the Selectmen to borrow money for the Town in anticipation of taxes.

ARTICLE 13. To see if the Town will vote to limit the Road Agents to the appropriations.

ARTICLE 14. To see what sum of money the Town will vote to raise for Old Age Assistance and pass any vote in relation thereto.

ARTICLE 15. To see if the Town will vote to elect one Road Agent instead of three, to take effect in 1945.

ARTICLE 16. To see what sum per hour the Town will vote to pay for labor on the highway.

ARTICLE 17. To see if the Town will vote to receive sealed bids for mowing Town roads, a separate bid to be sent for each District.

ARTICLE 18. To see if the Town will authorize the Selectmen to employ a Town Counsel when needed.

ARTICLE 19. To see if the Town will vote to buy additional snow fence and raise money therefor.

ARTICLE 20. To see what the Town will vote to do about the fence on the west side of the Cemetery from the Town Hall to the south west corner and raise money therefor.

ARTICLE 21. To see if the Town will vote to raise and appropriate a sum not exceeding one one hundredth of one percent of the assessed valuation based on the assessment of 1943 for the purpose of publicizing and promoting the natural advantages and resources of the town, together with other towns in the Dartmouth-Lake Sunapee Region.

ARTICLE 22. To see what sum of money the Town will vote to raise for the Fire Company.

ARTICLE 23. To see if the Town will vote to raise \$200.00 for the White Pine Blister Rust.

ARTICLE 24. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

ARTICLE 25. To see what action the Town will vote to take concerning the present Australian Ballot System for the election of Town Officers.

ARTICLE 26. To transact any other business that may legally come before said meeting.

Given under our hands and seal this twenty-fourth day of February, in the year of our Lord nineteen hundred forty-four.

FRANK M. LOVEJOY,
HORACE M. CRAGIN,
LUCIUS H. NICHOLS,

Selectmen of Lempster.

BUDGET

Sources of Revenue	Actual Revenue Previous Year	Estimated Revenue Ensuing Year	Increase	Decrease
From State:				
Interest and				
Dividend Tax	\$ 8.05	\$ 8.05		\$
Savings Bank Tax	74.80	74.80		
Reimbursement a/c				
State and Federal				
forest lands 1942-43	46.45	24.00		22.45
For Fighting				
Forest Fires	12.80			
Class V Highway	2,267.90	2,267.90		
Bounties	12.60	50.50	37.90	
From Local Sources				
Except Taxes:				
Income from Trust				
Funds	100.00			
Relief—Refund				
Walter Simons	5.00			
Motor Vehicle Permit				
Fees	177.30	160.00		17.30
Sale of Town				
Property acquired				
by Tax Deeds	156.58			
Aubrey Thomas Note	108.31			
Dog Tax	105.23	105.23		
Use of Tractor	32.13	32.13		
Refund on Salt	1.00			
Plowing Bean Road	10.00			
Howard Hamlin				
T. Baker Settlement	74.00			
Taxes Previous Year	2,129.86	2,129.86		
Tax Sale Redeemed	399.89	4.25.00	25.11	
Interest and Cost	235.50	250.50	15.00	
Amount Raised by Issue				
of Bonds or Notes:	500.00	500.00		
Cash on Hand				
(Surplus)	617.64	440.74		176.90

From Local Taxes				
Other Than				
Property Taxes:				
Poll Taxes	206.00	500.00	294.00	
National Bank Stock				
Taxes	25.00	25.00		
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Total Revenue From				
all Sources Except				
Property Taxes	\$ 7,306.04	\$ 6,993.71	\$ 372.01	\$ 216.65
Amount to be Raised				
by Property Taxes	6,712.81			
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Total Revenues	\$14,018.85			
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	Actual	Estimated		
	Expend.	Expend.		
Purposes of	Previous	Ensuing	Increase	Decrease
Expenditures	Year 1943	Year 1944		
Current Maintenance				
Expenses:				
General Government:				
Town Officers'				
Salaries	\$ 627.94	\$ 800.00	\$ 172.06	\$
Town Officers'				
Expenses	309.52	309.52		
Election and Regis-				
tration Expenses	34.00	100.00	66.00	
Expenses Town Hall				
and Other Town				
Buildings	84.54	84.54		
Protection of Persons				
and Property:				
Bounties	50.00	50.00		
Fire Department	200.00	200.00		
Moth Extermination				
Fire Tools	25.60			
Health:				
Vital Statistics	4.25	4.25		
Highways and Bridges:				
Gas Money	457.78	457.78		
Town Maintenance	1,186.43	1,200.00	13.57	
Mowing Roadside	499.00	499.00		
Town Road Aid	309.00			
Sanding	276.29	276.29		
Snow Fence	45.90	45.90		

Libraries:

Libraries	37.50	37.50	
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Public Welfare:

Town Poor	208.86	100.00	108.86
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Old Age Assistance	230.82	230.82	
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Patriotic Purposes:

Memorial Day and			
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Other Celebrations	20.00	20.00	
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Star of Flag	1.00	1.00	
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Public Service

Enterprises:

Common	15.00	15.00	15.00
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Cemeteries	68.00	68.00	
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Interest:

On Temporary Loans	43.34	43.34	
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On Bonded Debt	275.00	225.00	50.00
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Outlay for New Construc-
tion and Permanent

Improvements:

Highways and Bridges:

Gas and Oil for

Tractor	314.93	200.00	114.93
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Labor on Tractor	184.60	150.00	34.60
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Miscellaneous Tractor

Expense	116.05		
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Snow Removal	387.49	400.00	12.51
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Unclassified	358.09	358.09	
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Tractor and Snowplow

Expense	97.36		
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Payment on Principal
of Debt:

Bonds	1,000.00	1,000.00	
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Temporary Loans	500.00	500.00	
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Trust Funds	140.00		
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Tractor Note	1,000.00	1,000.00	
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Payments to Other
Governmental

Divisions:

County Taxes	828.59	828.59	
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Payments to School

Districts	3,636.39	3,636.39	
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Victory Tax	4.34	5.00	.66
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Total

Expenditures	\$13,578.11	\$12,854.51	\$ 264.80	\$ 308.39
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REPORT OF SELECTMEN

Land and Buildings	\$182,310.00
Electric	5,580.00
42 Horses	4,675.00
1 Mule	50.00
2 Oxen	200.00
78 Cows	9,190.00
8 Sheep	675.00
6 Hogs	240.00
320 Fowls	320.00
13 Goats	195.00
1 Portable Mill	1,000.00
6 Gasoline Pumps and Tanks	270.00
Wood and Lumber	11,300.00
Stock in Trade	200.00
Machinery	600.00
	<hr/>
	\$216,925.00
Soldiers' Exemption	7,335.00

TAXES COMMITTED TO COLLECTOR

146 Poll Taxes	\$ 292.00
Property Tax	8,590.23
National Bank Tax	25.00

APPROPRIATIONS

Town Roads	\$ 1,200.00
Other Town Charges	1,300.00
Fire Department	200.00
T. R. A.	309.00
Library	37.50
Old Age Assistance	252.35
Memorial Day	10.00
Old Home Day	10.00
Common at Street	15.00
Payment on Principal of Debt	1,000.00
Interest	450.00
Janitor, Union Hall	10.00
Janitor, Town Hall	10.00

County Tax	828.59
School Tax	3,541.16
	<hr/>
	\$ 9,173.60

LESS ESTIMATED REVENUE AND CREDIT

Interest and Dividend Tax	\$ 8.05
Savings Bank Tax	74.80
Motor Vehicle Permit Fees	177.30
	<hr/>
	\$ 260.15

ASSETS

Cash in Treasury, Feb. 1, 1944	\$ 440.74
Taxes 1938 Uncollected	21.69
Taxes 1939 Uncollected	27.70
Taxes 1940 Uncollected	25.02
Taxes 1941 Uncollected	21.12
Taxes 1942 Uncollected	26.05
Taxes 1943 Uncollected	1,951.10
Bounties Due Town	50.50
Unredeemed 1942	322.03
Unredeemed 1941	262.11
	<hr/>
Total Assets	\$ 3,148.06

LIABILITIES

First National Bank, Newport, Bonds	\$ 5,000.00
Claremont National Bank, Notes	1,000.00
State Aid Construction	324.00
Unexpended Junk Money	70.50
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Total Liabilities	\$ 6,394.50
Net Debt January 31, 1943	\$ 4,671.07
Net Debt January 31, 1944	\$ 3,246.44
Decrease of Debt	\$ 1,424.63

TOWN CLERK'S REPORT

Receipts:

Dog Licenses, 1942:

3 Males, part year	\$	3.83
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Dog Licenses, 1943:

35 Males		70.00
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7 Females		35.00
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Spayed Females		6.00
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Auto Tax, 1942	\$	2.08	\$	114.83
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Auto Tax, 1943		175.22		
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Total Receipts			\$	292.13
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Payments:

Elsie M. Barton, Treasurer:

Dog Tax, 1942	\$	3.23
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Dog Tax, 1943		102.00
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Auto Tax, 1942	\$	2.08	\$	105.23
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Auto Tax, 1943		175.22		
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Elsie M. Barton, Town Clerk:

48 Dog License Fees @ .20		9.60
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Total Payments			\$	292.13
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ELSIE M. BARTON,

Town Clerk.

TOWN TREASURER'S REPORT

Receipts

Balance in Treasury, Feb. 1, 1943	\$ 617.64
Aubrey S. Thomas, payment on note	50.00
Treasurer, State of N. H., Hedgehog Bounties	12.60
	<hr/>
Total Receipts	\$ 680.24
Less Payments	637.43
	<hr/>
Balance in Treasury, March 9, 1943	\$ 42.81

LILLIAN G. HARTWELL,

Treasurer.

Receipts

Balance in Treasury, March 22, 1943	\$ 42.81
Elsie M. Barton, Town Clerk:	
Dog Tax	\$ 105.23
Auto Fees	177.30
	<hr/>
	\$ 282.53
Treasurer, State of New Hampshire:	
Reimbursement on loss of	
taxes, 1942	\$ 25.02
Reimbursement on loss of	
taxes, 1943	21.43
Refund one-half Fire Bill	12.80
Class V Highway	2,267.90
Savings Bank Tax	74.80
Interest and Dividend Tax	8.05
	<hr/>
	\$ 2,410.00
Selectmen, Sale of Property:	
Freeman Lord, Charles	
Davis Estate	\$ 70.00
Percy Cornish, Tract of land	20.00
	<hr/>
	\$ 90.00
Aubrey Thomas, Final payment on note	\$ 53.31

First National Bank, Note		\$	500.00
Trust Funds: William P. & Camellia			
U. Hodgman Lot			
Lawrence S. Hodgman	\$	50.00	
Richard V. Hodgman		50.00	
		<hr/>	\$ 100.00
Hubert C. Hartwell, Overseer of Poor:			
Relief Refund, Walter Simons		\$	5.00
V. H. Pollard, Road Agent:			
Use of Tractor	\$	6.38	
Refund on Salt		1.00	
		<hr/>	\$ 7.38
H. C. Hartwell, Jr., Road Agent:			
Use of Tractor	\$	12.75	
Plowing LaFrance Road		10.00	
		<hr/>	\$ 22.75
Harry B. Frye, Road Agent:			
Use of Tractor		\$	13.00
Howard Hamlin, Attorney:			
Thomas Baker Settlement		\$	74.00
Hester Clay, Sale of Land		\$	66.58
Elmer P. Flint, Tax Collector:			
1943, Property Tax	\$	6,737.81	
Poll Tax		206.00	
Interest Collected		1.45	
		<hr/>	\$ 6,945.26
1942, Property Tax	\$	1,982.87	
Poll Tax		84.00	
Interest Collected		106.88	
Costs of Sale		37.76	
Redeemed after sale		43.03	
Interest on Redeemed Tax		.43	
		<hr/>	\$ 2,254.97
1941, Property Tax	\$	4.73	
Poll Tax		10.00	
Interest Collected		1.62	
Redeemed Tax		124.40	
Interest on Redeemed Tax		25.43	
		<hr/>	\$ 166.18
1940, Property Tax	\$	8.44	
Poll Tax		4.00	
Interest Collected		.60	
Redeemed Tax		232.46	

Interest on Redeemed Tax	55.53		
	<hr/>	\$	301.03
1939, Property Tax	\$ 9.88		
Poll Tax	2.00		
Interest Collected	.90		
	<hr/>	\$	12.78
1938, Property Tax	\$ 4.06		
Poll Tax	6.00		
Interest Collected	1.40		
	<hr/>	\$	11.46
1937, Property Tax	\$ 11.88		
Poll Tax	2.00		
Interest Collected	3.50		
	<hr/>	\$	17.38
Total Receipts		\$	13,381.42
Total Payments			12,940.68
Balance in Treasury February 1, 1944		\$	440.74

ELSIE M. BARTON,

Treasurer.

SUMMARY OF RECEIPTS

From Local Taxes:

Total taxes committed		
to Collector, 1943	\$ 8,928.20	
Less discounts and		
abatements, 1943	31.84	
Less uncollected, 1943	1,951.10	
1. Property taxes, current year,		
actually collected	\$ 6,712.81	
2. Poll taxes, current year,		
actually collected	206.00	
3. National Bank Stock taxes	25.00	
4. Total of current year's collections		\$ 6,943.81
5. Property and poll taxes, previous		
years, actually collected		2,129.86
6. Tax Sales Redeemed		399.89

From State:

7. For Highways and Bridges:		
Class V Highway Maintenance	\$ 2,267.90	
8. Interest and dividend tax	8.05	
9. Savings Bank Tax	74.80	
10. Forest fire equipment	12.80	
11. Bounties	12.60	
12. Reimbursement on loss of		
taxes, 1942	25.02	
13. Reimbursement on loss of		
taxes, 1943	21.43	2,422.60

From Local Sources:

14. Dog licenses	\$ 105.23	
15. Reimbursements	5.00	
16. Interest and cost received		
from taxes	235.50	
17. Registration of motor vehicles,		
1942-1943	2.08	
18. Registration of motor vehicles,		
1943-1944	175.22	523.03

Receipts other than Current Revenue:

19. Temporary loans in anticipation		
of taxes during year	500.00	
20. Refunds	1.00	

21. Sale of town property acquired by tax deed	156.58	
22. Aubrey Thomas, Note	108.31	
23. Use of tractor	32.13	
24. Floyd LaFrance, plowing road	10.00	
25. Howard Hamlin, Thomas Baker Settlement	74.00	
26. Wm. P. & Camellia U. Hodgman	100.00	982.02
		<hr/>
Total Receipts from all Sources		\$ 13,401.21
Cash on hand February 1, 1943		617.64
		<hr/>
This Grand Total		\$ 14,018.85

SUMMARY OF PAYMENTS

Town Officers' Salaries	\$	627.94	
Town Officers' Expenses		309.52	
Election and Registration Expenses		34.00	
Town and Union Hall Expense		84.54	
			\$ 1,056.00
Protection of Persons and Property			
Bounties	\$	50.50	
Fire Department		200.00	
Fire Tools		25.60	
			276.10
Health			
Vital Statistics	\$	4.25	4.25
Highway and Bridges			
Gas Money	\$	457.78	
Town Road Aid		309.00	
Town Maintenance		1,186.43	
Mowing Roadsides		499.00	
Snow Fence		45.90	
Sanding		276.29	
			2,774.40
Libraries	\$	37.50	37.50
Charities			
Town Poor	\$	280.86	
Old Age Assistance		230.82	
			439.68
Patriotic Purposes			
Memorial Day	\$	10.00	
Old Home Day		10.00	
Stars for Service Flag		1.00	
			21.00
Public Service Enterprise			
Common at Street	\$	15.00	
Cemeteries		68.00	
			83.00
Indebtedness			
Temporary Loan	\$	500.00	
Tractor Note		1,000.00	
Bond		1,000.00	
Trust Funds		140.00	

Interest on temporary loan, and note	43.34	
Interest on bonded debt	275.00	
		<hr/>
		2,958.34
Payment to Other Governmental		
Divisions		
County Tax	\$ 828.59	
School District	3,636.39	
Victory Tax	4.34	
		<hr/>
		4,469.32
Unclassified		
Taxes bought by Town	\$ 305.68	
Interest and Costs on taxes	52.41	
		<hr/>
		358.09
Gas and Oil for Tractor	\$ 314.93	
Labor on Tractor	184.60	
Miscellaneous Tractor Expense	116.05	
Snow Removal	387.49	
Tractor and Snow Plow Expense	97.36	
		<hr/>
		\$ 1,100.43
		<hr/>
Total Payments		\$ 13,578.11

VALUATION OF TOWN PROPERTY

Union Hall at Lempster Street	\$ 2,500.00
Tow Hall at East Lempster	500.00
Town Safe	100.00
Town Tractor and Snow Plow	4,000.00
Tool Shed	300.00
Road Machine	200.00
200 Chairs	100.00
Small Tools	50.00
2 Stoves	50.00
Town Library and Equipment	500.00
Snow Fence	200.00
11 Settees	22.00
2 Pianos	110.00
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	\$ 8,632.00

DETAIL STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Lucius H. Nichols, Selectman	\$ 75.00
Horace M. Cragin, Selectman	75.00
Frank M. Lovejoy, Selectman	100.00
John A. Wirkkala, Moderator	5.00
Frances L. Wirkkala	15.00
Hubert C. Hartwell, Sr., Overseer of Poor	25.00
Elsie M. Barton, Town Clerk	35.00
Elsie M. Barton, Treasurer	50.00
Elsie M. Barton, records	12.00
Elsie M. Barton, 89 Auto Fees	22.25
Richard V. Hodgman, Health Officer	10.00
Harold B. Nichols, Janitor, Town Hall	10.00
James E. Allen, Janitor, Union Hall	10.00
Elmer P. Flint, Tax Collector,	
Commission for 1943 Tax	138.71
Commission for 1942 Tax	43.56
Commission for 1937-38-39-40-41	1.42
	\$ 627.94

TOWN OFFICERS' EXPENSES

Horace M. Cragin, trip to Claremont	2.60
Clinton K. Barton, 40 transfers	8.00
Clinton K. Barton, 7 Tax Collector's Deeds	7.00
Howard H. Hamlin, Percy Cornish Deed	3.00
Howard Hamlin, deed	3.00
The Argus Press, printing official ballots	9.75
The Argus Press, printing town reports	115.00
N. H. Collector's Association, Tax Collector's Dues	2.00
Elsie M. Barton, typing and postage on inventory blanks	6.08
Elsie M. Barton, postage and envelopes	2.70
Frances L. Wirkkala, auditor supplies	1.85
L. H. Nichols, 4 notices	2.21
Lillian Hartwell, envelopes and supplies	.82
Harris Nichols, running town line	6.40
R. V. Hodgman, postage	.21
Triangle Telephone Co., Toll Calls	7.11

Jesse M. Barton Estate, legal services	4.00
Eleanor W. Shelton, Town Officers' Bonds	25.00
The Howe Press, printing tax bills	3.55
Brown & Saltmarsh, Inc., Town Clerk's supplies	15.20
Wheeler & Clark, dog tags	3.63
Edson C. Eastman, town supplies	16.00
Heman Chase, running town line	8.50
E. P. Flint, Tax Collector, advertising 11 parcels	11.00
E. P. Flint, Tax Collector, charges on 14 parcels	1.40
E. P. Flint, Tax Collector, recording 11 deeds	2.75
E. P. Flint, Tax Collector, discharging	.75
E. P. Flint, Tax Collector, 11 tax sale notices	2.31
E. P. Flint, Tax Collector, advertising taxes	3.50
E. P. Flint, Tax Collector, 6 Tax Deeds	6.00
E. P. Flint, cost of tax deeds	17.95
E. P. Flint, Tax Collector, 2 tax deeds	2.00
E. P. Flint, Tax Collector, supplies	6.00
E. P. Flint, discharging	2.25
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	\$ 309.52

ELECTION AND REGISTRATION EXPENSES

Harold B. Nichols, supervisor	\$ 14.00
H. C. Hartwell, Jr., supervisor	14.00
H. C. Hartwell, Sr., Ballot Clerk	2.00
Clifton G. Baker, Ballot Clerk	2.00
Elmer P. Flint, Ballot Clerk	2.00
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	\$ 34.00

TOWN HALL AND UNION HALL EXPENSES

M. L. Sargent & Son	\$ 17.25
Harold B. Nichols, supplies	7.77
N. H. Electric Coop., Inc., 1943 bill	18.00
N. H. Electric Coop., Inc., 1944 bill	18.00
McAfee's Cash Store, supplies	.63
James H. Kiniry, supplies	1.89
Harold B. Nichols, Town Hall Light	6.00
L. H. Nichols, 1¼ cords wood	15.00
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	\$ 84.54

HEDGEHOG BOUNTIES

Lucius H. Nichols	\$ 17.00
Horace M. Cragin	10.00

Frank M. Lovejoy	23.50
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\$	50.50
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LIBRARY

Elsie M. Barton, trustee, appropriation	\$ 37.50
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CHARITIES

State of New Hampshire, Old Age Assistance	\$ 230.82
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Wm. M. Prince, M. D., medical care for Frederick Thayer	1.00
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H. C. Hartwell, board for Frederick Thayer	80.00
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Sullivan County Home, board and room for Mrs. Josephine Simons	82.86
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H. C. Hartwell, Sr., board for Raymond Thayer	45.00
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\$	439.68
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PATRIOTIC PURPOSES

Frances L. Wirkkala, for Old Home Day	\$ 10.00
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Viola C. Horton, for Memorial Day	10.00
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Lillian Hartwell, 24 stars for Service Flag	1.00
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\$	21.00
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VITAL STATISTICS

Elsie M. Barton, Town Clerk	\$ 4.25
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PUBLIC SERVICE ENTERPRISE

Harris Nichols, labor in cemetery	\$ 8.00
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Harold B. Nichols, mowing cemetery	55.00
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Harold B. Nichols, mowing Gee cemetery	5.00
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Harold B. Nichols, mowing Street Common	15.00
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\$	83.00
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UNCLASSIFIED

Elmer P. Flint, Tax Collector, Resident taxes bought by Town	\$ 208.66
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Elmer P. Flint, Tax Collector, Non-Resident taxes bought by Town	97.02
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Elmer P. Flint, Tax Collector, Interest on taxes bought by Town, resident tax	19.14
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Elmer P. Flint, Tax Collector, Costs on taxes bought by Town	15.59
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Elmer P. Flint, Tax Collector, Interest on non-resident taxes bought by Town	7.13
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Elmer P. Flint, Tax Collector,	
Costs and Interest	10.55
	<hr/>
	\$ 358.09

MOWING ROADSIDES

Hubert C. Hartwell, Sr.	\$ 125.00
Herbert L. Magoon	210.00
Clarence Whipple	78.00
James E. Allen	23.00
Bruce and Orson Nichols	30.00
E. P. Flint	33.00
	<hr/>
	\$ 499.00

PROTECTION OF PERSONS AND PROPERTY

Treasurer, Fire Department, appropriation	\$ 200.00
Lucius H. Nichols, Fire Warden, fire tools	25.60
	<hr/>
	\$ 225.60

TRUST FUNDS

Harold B. Nichols, Treasurer Trust Fund, for Henry Huntley Trust Fund	\$ 40.00
Harold B. Nichols, Treasurer Trust Fund, for Wm. P. & Camellia U. Hodgeman Trust Fund	100.00
	<hr/>
	\$ 140.00

TOWN ROAD AID

Treasurer State of New Hampshire, $\frac{1}{2}$ of appropriation expended this year on roads	\$ 154.50
Treasurer State of New Hampshire, balance of appropriation to be expended in 1944	154.50
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	\$ 309.00

INDEBTEDNESS

First National Bank, Newport, bond	\$ 1,000.00
First National Bank, Newport, note	500.00
Claremont National Bank	1,000.00
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	\$ 2,500.00

INTEREST

First National Bank, Newport, Interest on bonds	\$ 275.00
First National Bank, Newport, Interest on note	10.00

Claremont National Bank, Interest on note	33.34
	<hr/>
	\$ 318.34

PAYMENT TO OTHER GOVERNMENTAL DIVISIONS

Merton Sargent, County Tax	\$ 828.59
Harold B. Nichols, Treasurer, 1943 Dox Tax	95.23
Harold B. Nichols, Treasurer, School District	3,541.16
Victory Tax	4.34
	<hr/>
	\$ 4,469.32

GAS AND OIL FOR TRACTOR

Hubert C. Hartwell, Jr., gas for tractor	\$ 136.88
Central Petroleum Company, oil for tractor	77.59
Southwestern Petroleum Co., Inc., oil for tractor	100.46
	<hr/>
	\$ 314.93

LABOR ON TRACTOR

Hubert C. Hartwell, Jr., labor on tractor	\$ 73.25
Hubert C. Hartwell, Jr., labor on tractor	9.60
Hubert C. Hartwell, Jr., labor on tractor	42.00
Hubert C. Hartwell, Jr., labor on tractor	19.50
Hubert C. Hartwell, Jr., labor on tractor	40.25
	<hr/>
	\$ 184.60

MISCELLANEOUS TRACTOR EXPENSE

H. C. Hartwell, Jr., labor on snow plow	\$ 116.05
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TRACTOR AND SNOW PLOW EXPENSE

Bruce Nichols, freight bill	\$.57
Caseline, Venable Corporation, parts for tractor	5.63
Rand, Ball & King Co., 4 keys for tractor	1.00
James H. Kiniry, supplies	10.50
Hubert C. Hartwell, Jr., tractor parts	6.00
Clark Wilcox Co., tractor parts	11.50
Claremont Motor Co., for tractor	7.95
Caseline Venable Corporation, tractor parts	14.09
Brackett & Shaw Co., labor on tractor	24.76
Waino H. Wirkkala, labor on road machine	3.00
Gardner's Garage, labor on tractor	12.36
	<hr/>
	\$ 97.36

SNOW REMOVAL

William Beavers, labor	\$	14.10
H. Elizabeth Koch, labor on snow		7.80
Bruce Nichols, snow removal		7.20
Orson Nichols, snow removal		7.20
H. C. Hartwell, Jr., snow removal		140.46
H. C. Hartwell, Jr., snow removal		72.58
H. C. Hartwell, Jr., snow removal		9.00
H. C. Hartwell, Jr., snow removal		69.15
H. C. Hartwell, Jr., snow removal		60.00
	\$	387.49

SNOW FENCE

H. C. Hartwell, Jr., snow fence	\$	15.60
H. C. Hartwell, Jr., snow fence		3.30
H. C. Hartwell, Jr., snow fence		27.00
	\$	45.90

ROAD REPORT

Harry B. Frye, Road Agent—Mountain District

Town Appropriation

Myron Baker	\$	5.40
M. K. Olds		10.20
R. Hossman		4.80
Bruce Nichols		21.60
M. C. Terwilliger		16.01
E. B. Blair		42.60
Town of Lempster, use of tractor		13.00
Orson Nichols		28.20
W. H. Wirkkala, gas for tractor		1.10
E. P. Flint		9.60
L. H. Nichols		29.10
H. C. Hartwell, Sr.		126.25
Harry B. Frye		23.40
H. C. Hartwell, Jr.		39.60
H. B. Nichols		28.80
State of New Hampshire, gravel		7.50
Charles Berlanger		.75
	\$	407.91

Sanding

W. Rudenfeldt	\$	4.20
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H. Vines	4.20
M. Baker	10.20
W. D. Thurber	4.50
H. C. Hartwell, Sr.	21.75
M. K. Olds	10.20
Harry B. Frye	4.20
F. LePage	4.20
Geo. L. Richardson	17.00
C. G. Baker	5.70

\$ 86.15

Gas Money

H. C. Hartwell, Sr.	\$ 63.20
M. K. Olds	14.40
H. B. Frye	43.20
E. P. Flint	3.60

\$ 124.40

REPORT OF HIGHWAY DEPARTMENT

V. Hugh Pollard, Road Agent—North District

Town Appropriation

V. H. Pollard, Road Agent	\$ 85.80
H. B. Nichols, 160 bd. ft. bridge plank	
@\$35.00 per M.	5.60
H. B. Nichols, use of truck	2.00
H. B. Nichols, labor	9.60
Emil Lake, labor	9.60
R. V. Hodgman, labor	4.80
E. P. Flint, labor	21.60
C. G. Baker, labor	9.90
John Pasanen	1.20
E. B. Blair	16.20
R. J. Hossman	9.00
George L. Richardson, truck	58.05
H. M. Cragin, driving truck	3.00
E. W. Barron, driving truck	16.50
M. K. Olds	19.20
Mr. Bartlett, 3 cu. yds. gravel @ .10	.30
State of N. H. 102½ cu. yds. gravel @ .05	5.13
Town of Lempster, use of tractor	6.38
H. C. Hartwell, Jr., truck	24.00
H. C. Hartwell, Sr., with truck	40.50
H. C. Hartwell, Sr., driving tractor	9.00

W. H. Wirkkala, 17¾ gal. gas	3.83
Mrs. E. J. McAfee, 22 gal. gas	3.30

\$ 389.09

Victory Tax

V. H. Pollard	\$.47
E. P. Flint	.21
H. C. Hartwell, Jr.	.18

Paid Town Treasurer for tax \$.86

Sanding—North District

Geo. L. Richardson, truck	\$ 30.61
V. H. Pollard, Road Agent	19.15
E. W. Barron, driving truck	4.50
M. K. Olds, driving truck	12.15
H. M. Cragin, driving truck	2.38
H. M. Cragin, labor	1.25
W. Rudenfeldt, labor	1.00
Harold Vines, Jr., labor	1.00
C. G. Baker, labor	1.75
E. P. Flint, labor	7.95
H. B. Frye	4.20
H. C. Hartwell, Sr., with truck	2.80

\$ 88.74

Gas Money—North District

V. H. Pollard, Road Agent	\$ 21.60
H. C. Hartwell, Sr., with truck	6.00
C. R. Jones, with car	.60
H. B. Nichols, 1342 bd. ft. bridge plank @ \$40.00 M.	53.68
W. A. Perkins, labor	6.00
M. K. Olds, sawing stringers	3.75
March Clark, truck and labor	26.00
H. B. Gallup, standing oak bridge stringers	4.00

\$ 121.63

Hubert C. Hartwell, Jr., Road Agent—South District

Town Maintenance

H. C. Hartwell, Jr., truck	\$ 81.30
H. C. Hartwell, Jr., labor	26.40
H. C. Hartwell, Jr., use of mowing machine	8.40
Bruce Nichols, labor	6.00

Orson Nichols, labor	38.13
W. D. Thurber, labor	51.39
H. C. Hartwell, Sr., truck	57.00
H. C. Hartwell, Sr., team	14.40
H. C. Hartwell, Sr., labor	14.40
Town of Lempster, use of tractor	9.75
Edmund Blair, labor	40.80
Joseph Gilmore, labor	14.40
Harris Nichols, labor	2.40
Harold Nichols, plank	15.36
C. G. Baker, labor	9.00
W. H. Wirkkala, mending chain	.50
Mrs. E. J. McAfee, gasoline	8.80

\$ 398.43

Hubert C. Hartwell, Jr.—Gas Money

H. C. Hartwell, Jr., truck	\$ 23.70
H. C. Hartwell, Jr., labor	9.00
H. C. Hartwell, Sr., truck	12.00
H. C. Hartwell, Sr., labor	3.00
William Beaver, team	3.00
William Beaver, labor	2.40
Bruce Nichols, labor	9.60
Orson Nichols, labor	3.60
Harold Nichols, plank	28.80
Harold Nichols, labor	4.80
George Richardson, truck	12.00
C. G. Baker, labor	19.20
M. O. Baker, labor	19.20
Harry Frye, labor	4.80
Edmund Blair, labor	16.80
Joseph Gilmore, labor	14.40
W. D. Thurber, labor	14.40
Town of Lempster, use of tractor	3.00
State of New Hampshire, gravel	8.05

\$ 211.75

Hubert C. Hartwell, Jr.—Sanding

H. C. Hartwell, Jr., truck	\$ 34.20
H. C. Hartwell, Sr., truck	7.50
Orson Nichols, labor	12.60
W. D. Thurber, labor	14.40
C. G. Baker, labor	7.80
George Smith, labor	1.80

Bruce Nichols, labor	3.00
Horace Cragin, labor	1.80
Harris Nichols, labor	1.20
M. O. Baker, labor	7.80
Edmund Blair, labor	4.80
George Richardson, truck	4.50

\$ 101.40

Hubert C. Hartwell, Jr.—Snow Fence

H. C. Hartwell, Jr., truck	\$ 17.70
H. C. Hartwell, Jr., truck	4.20
W. D. Thurber, labor	13.20
Orson Nichols, labor	3.60
H. C. Hartwell, Sr., labor	7.20

\$ 45.90

Hubert C. Hartwell, Jr.—Snow Removal

H. C. Hartwell, Jr., labor	\$ 155.73
H. C. Hartwell, Jr., use of car and truck	29.50
L. H. Nichols, labor	1.80
Harry Frye, labor	.60
Fred LaPage, labor	.60
Bruce Nichols, labor	71.40
Orson Nichols, labor	136.81
Harris Nichols, labor	25.20
Raymond Thayer, labor	8.40
Horace Cragin, labor	4.80
W. D. Thurber, labor	1.80
George Smith, labor	6.30
John Pasonen, labor	1.20
Earl Nichols, labor	6.60
H. C. Hartwell, Sr., labor	21.00

\$ 471.74

Tax withheld 1.50

\$ 473.24

Hubert C. Hartwell, Jr.—Labor on Tractor

H. C. Hartwell, Jr., labor	\$ 63.15
H. C. Hartwell, Jr., truck	18.00
H. C. Hartwell, Jr., use of car	14.00
H. C. Hartwell, Jr., telephone calls	1.50
March Clark, truck	15.00

Bruce Nichols, labor	18.00
Orson Nichols, use of car	2.00
Orson Nichols, labor	37.80
Harris Nichols, labor	2.25
Earl Nichols, labor	2.40
W. D. Thurber, labor	3.00
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	\$ 184.60

Gas for Tractor

Mrs. E. J. McAfee	\$ 86.80
W. H. Wirkkala	33.22
George Richardson	16.86
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	\$ 136.88

REAL ESTATE ACQUIRED BY TAX DEEDS

1. Ballover Land. 55 acres bordering on the west side of the Dartmouth College Highway from East Lempster to Newport. This land is part of the Dexter Hosley Farm. Quite a lot of wood and lumber on it.
2. Charles Lovell Land on Lempster Mountain. This is bounded on the east by Washington Town Line, on the north and south by the highway from East Lempster to Washington; said to contain 5 acres.
3. R. E. Paine. This land is situated on the south side of the highway from East Lempster to Washington on Lempster Mountain and is the Beckwith and Church land, so called.
4. Cyrus Eaton Land. This land is known as the Fisher land and is located on Lempster Mountain on the south side of the highway from East Lempster to Washington and contains 100 acres.
5. Cyrus Eaton Land. This land is known as the Miller land and is located on Lempster Mountain on the south side of the highway from East Lempster to Washington and contains 40 acres more or less.
6. Arthur Bell Land. This land is located on Lempster Mountain, south of the old school house, on the south side of the highway from East Lempster to Washington, contains 80 acres.
7. F. W. Grafton Land. This land is located on the west side of the D. C. Highway from East Lempster to Newport, adjoins F. A. Barton, John Pike and others, said to contain 22 acres.
8. Fred J. Stone. This is a small piece of land about 2 acres. This is where Stone had his cottage and land to plant on. Clarence Whipple owns all around, only the highway.
9. Charles Emerson Land. This is known as Smith and Armstrong land and is located on Lempster Mountain, south side of the highway from East Lempster to Washington and contains 50 acres.
10. Haverhill Trust Co. This land is known as the Bank land. Contains 90 acres more or less, and is situated on Lempster Mountain, on the north side of the highway from East Lempster to Washington.

11. Daniel Paul Estate. Part of the Blanchard place. A lot of growing pine on the lot, contains 75 acres and is south of the highway from Lempster to Unity.
12. Daniel Paul Estate. Part of the Carr place, so called, and adjoins the Blanchard place on the west, and the highway from Lempster to Newport on the east, and contains 100 acres. One of the best pastures in Sullivan County. There is quite a lot of lumber and growing pine in this pasture. This pasture is for rent and will carry 25 head of cattle and fat them.
13. Easton, Donovan and Gilmore Land. This contains the Phineas Richardson place and others. Situated on Lempster Mountain and contains 200 acres, more or less. A lot of growing spruce, pine, and balsam on this land. It adjoins other land the town owns. Some day all this land will be a valuable asset to the Town of Lempster, if handled the right way. The Town has a Tax Titled Deed of all this Estate and deeds are all recorded in the Sullivan County Register of Deeds Office.
14. Another Tract of Land, lying in the Town of Lempster. This land is bounded on the north by land formerly owned by Isaac Hodgman and Reed Brothers, bounded on the east and west by land of Reed Brothers. Being all of lot 32 in the third division of lots in Lempster and known as the Phineas Richardson farm with buildings thereon.
15. Irving Hurd Estate. This property, what used to be the Charles Putnam property, takes in the old sawmill site, also 75 acres of other land around there. We do not think it touches Crescent Lake. The electric line that has just been run through will make it still more valuable.
16. William P. Hodgman Estate. This property is on the mountain above E. P. Flint's home and contains 200 acres, more or less, and is bounded easterly by the Kennedy pasture, southerly by land of Hiram Patch and the Andrews lot, so called, westerly by land of Charles Cragin and half of Mary Pollard land, northerly by land formerly owned by Charles D. Stafford and land formerly owned by Mary T. Pollard. Being the second tract of land, described in a deed to Hannah D. Pollard dated June 17, 1895.
17. Emmet Robinson Estate. Part of the D. Hosley Land, so called. This piece of land lies on the west side of the Dartmouth College Highway leading from Goshen to East Lempster and is bounded on the north by land of Charles Sabin and easterly by said highway, and contains 18 acres more or less.

18. Graves land so-called. This piece of land is bounded on the north by land of Chauncy Quimby, on the east by land of Fred Booth, on the south by land of Lucius Purmort, and Rueben Morgan and on the west by land of Warren Triff, J. B. Tennant and W. H. McKellips.
19. Will A. Perkins place. Contains about 285 acres. Bounded by Susie Hurd, W. F. Horton place, Mr. A. Johnson, and F. A. Barton.
20. Frederic Drake Land. This land is situated in the southern part of the town, bounded by James Mater on the south, on the west by Jonathan Huntley, on the north by William Parker, and on the east by the highway. Contains 18 acres.
21. Tattrie & Laino Land. This is situated over by the Mildred Felix place and contains $1\frac{1}{8}$ acre.
22. Part of J. W. Woods Farm, which lies in Lempster. Bounded on the east by the Washington Line and also by the Frank Pollard, Homer Beckkwith, and James Fisher Land.
23. Chauncy Quimby Farm. Bounded by Unity Line on the north, Walter Stark on the south, Johnson and Dan Paul on the south and west.
24. Mason & Parker Mfg., Co. A certain tract of land containing 148 acres more or less, situated in the Town of Lempster on the west side of the Dartmouth College Highway leading from Lempster to Marlow and is known as the Gordon Lot and Gunnison Lot.
25. Charles H. Emerson. A certain tract of land situated on Lempster Mountain, bounded on the east and south by land of the Champlain Realty Co., on the west by the highway which leads from the Norton place on the Marlow road to Sand Pond, and on the north by land of Mrs. Addie Kempton, and is known as the D. Nichols Lot.

REPORT OF TRUSTEES OF TRUST FUNDS

For Year Ending January 31, 1944

RECEIPTS

School Funds:

Asa Way, interest $2\frac{1}{2}\%$ & 2%	\$	10.12	
Henry Hurd, interest $2\frac{1}{2}\%$ & 2%		3.76	\$ 13.88

Cemetery Funds:

James G. Hosley, interest $2\frac{1}{2}\%$ & 2%	\$	6.89
Charles Booth, interest $2\frac{1}{2}\%$ & 2%		11.58
Duren S. Honey, interest $2\frac{1}{2}\%$ & 2%		3.46
Almon Booth, interest $2\frac{1}{2}\%$ & 2%		2.28
Frank B. Davis, interest $2\frac{1}{2}\%$ & 2%		1.69
Leander Hill, interest $2\frac{1}{2}\%$ & 2%		4.54
William T. Thissell, interest $2\frac{1}{2}\%$ & 2%		4.59
Andrew J. Mitchell, interest $2\frac{1}{2}\%$ & 2%		4.63
Minerva Gee, interest $2\frac{1}{2}\%$ & 2%		1.69
Frank W. Huntoon, interest $2\frac{1}{2}\%$ & 2%		2.26
Mina Shanks, interest $2\frac{1}{2}\%$ & 2%		4.54
Charlotte Harris, interest $2\frac{1}{2}\%$ & 2%		2.82
Duren S. Honey, interest 3%		4.70
Arthur K. Hodgman, interest 3%		3.02
Henry Bingham, interest 3%		3.05
Fred C. Parker, interest 3%		6.17
James J. Nichols, Leonard P. Little, interest 3%		3.08
Ellen M. Hooper, interest 3%		3.02
William P. & Camilla U. Hodgman, interest 3%		1.75
Henry Huntley, interest 3%		.70

	\$	76.46
Total income for the year 1943	\$	90.34
Unexpended Income January 31, 1943		62.23
Total Receipts	\$	152.57

EXPENDITURES

Lempster School District	\$	13.88
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Harold B. Nichols, labor	54.75
Harold B. Nichols, lawn grass seed	.15
Harold B. Nichols, use of truck	3.00

Total Expenditures	\$ 71.78
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Unexpended Income January 31, 1944	\$ 80.79
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WHERE FUNDS ARE INVESTED

School Funds:

Asa Way	
Newport Savings Bank	\$ 447.50
Henry Hurd,	
Newport Savings Bank	166.66

Cemetery Funds:

James G. Hosley,	
Newport Savings Bank	300.00
Charles Booth,	
Newport Savings Bank	500.00
Duren S. Honey,	
Newport Savings Bank	150.00
Almon Booth,	
Newport Savings Bank	100.00
Frank B. Davis,	
Newport Savings Bank	75.00
Leander Hill,	
Newport Savings Bank	200.00
Andrew J. Mitchell,	
Newport Savings Bank	200.00
William J. Thissell,	
Newport Savings Bank	200.00
Minerva Gee,	
Newport Savings Bank	75.00
Frank W. Huntoon,	
Newport Savings Bank	100.00
Mina Shanks,	
Newport Savings Bank	200.00
Charlotte Harris,	
Newport Savings Bank	125.00
Duren S. Honey,	
Sugar River Savings Bank	150.00
Arthur K. Hodgman,	
Sugar River Savings Bank	100.00
Henry Bingham,	
Sugar River Savings Bank	100.00

Fred C. Parker,	
Sugar River Savings Bank	200.00
Leonard P. Little, James J. Nichols,	
Sugar River Savings Bank	100.00
Ellen M. Hooper,	
Sugar River Savings Bank	100.00
William P. & Camilla U. Hodgman,	
Sugar River Savings Bank	100.00
Henry Huntley,	
Sugar River Savings Bank	40.00

LUCIUS H. NICHOLS,
HAROLD B. NICHOLS,
CHARLES F. CLARK,

Trustees.

TAX COLLECTOR'S REPORT

Summary of Warrant—Levy of 1943

Debit

Property Taxes	\$ 8,590.23
Poll Taxes	292.00
National Bank Tax	25.00

\$ 8,907.23

Added Taxes

Property	\$ 7.52
Poll	12.00
Interest	1.45

Total Debits \$ 8,928.20

Credit

Total Remittances to Treasurer	\$ 6,945.26
Abatements	31.84
Uncollected Taxes	1,951.10

Total Credits \$ 8,928.20

Summary of Warrant—Levy of 1942

Debit

Uncollected as of Feb. 1, 1943	\$ 2,166.06
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Added Poll tax	2.00
Interest Collected	106.88
Costs of Advertising and Sale	37.76

Total Warrant	2,312.70
Less over paid 1942	9.24

Total Debits	\$2,303.46
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	Credit
Total Remittance to Treasurer	\$ 2,211.51
Abatements	65.90
Uncollected	26.05

Total Credits	\$ 2,303.46
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Summary of Warrant—Levy of 1941

Debit

Uncollected as of Feb. 1, 1943	\$ 51.60
Interest Collected	1.62

Total Debits	\$ 53.22
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Credit

Total Remittance to Treasurer	\$ 16.35
Abatements for year	15.75
Uncollected	21.12

Total Credits	\$ 53.22
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Summary of Warrant—Levy of 1940

Debit

Uncollected as of Feb. 1, 1943	\$ 39.46
Interest Collected	.60

Total Debits	\$ 40.06
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Credit

Total Remittance to Treasurer	\$ 13.04
Abatements	2.00
Uncollected	25.02

Total Credits	\$ 40.06
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Summary of Warrant—Levy of 1939

Debit

Uncollected as of Feb. 1, 1943	\$ 39.58
Interest Collected	.90

Total Debits	\$ 40.48
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Credit

Total Remittances to Treasurer	\$	12.78
Abatements		.00
Uncollected		27.70

Total Credits	\$	40.48
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Summary of Warrant—Levy of 1938

Debit

Uncollected as of Feb. 1, 1943	\$	31.75
Interest Collected		1.40

Total Debits	\$	33.15
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Credit

Total Remittances to Treasurer	\$	11.46
Abatements		.00
Uncollected		21.69

Total Credits	\$	33.15
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Summary of Warrant—Levy of 1937

Debit

Uncollected as of Feb. 1, 1943		
with corrections	\$	23.05
Interest Collected		3.50

Total Debits	\$	26.55
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Credit

Total Remittances to Treasurer	\$	17.38
Abatements		9.17

Total Credits	\$	26.55
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Summary of Tax Sale Accounts as of January 31, 1944

Debit

	1942	1941	1940
Taxes Sold to Town	\$ 365.49	\$ 412.06	\$ 270.46
Interest collected after sale	.43	25.53	55.53
	<u>\$ 365.92</u>	<u>\$ 437.59</u>	<u>\$ 325.99</u>

Credit

Remittances to Treas.	\$ 43.46	\$ 149.83	\$ 287.99
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Abatements Deeded to			
Town	8.32	40.12	38.00
Unredeemed Taxes	314.14	247.64	
Total Credits	\$ 365.92	\$ 437.59	\$ 325.99

Unredeemed Taxes from Tax Sales on Account of Levies of:

	1942	1941
Allen, James E.	\$ 94.64	\$ 67.26
Berquist, Fannie C.		60.20
Louiselle, Leslie D.	43.03	
Lavigne, Flora		32.72
Berger, Alice A.	8.24	
Hackwell, E. A.	18.24	
Roby, Austin	13.28	
Smith Shirly D.	17.85	8.75
Schilling, Christine	79.90	
Wheeler, L. May		27.55
Wheeler, L. May		13.25
Wheeler, L. May		5.18
Wilcox, Laurence	28.16	11.43
Wilcox, Laurence	11.07	21.30
	\$ 314.14	\$ 247.64

Respectfully submitted,

E. P. FLINT, Tax Collector.

1943

All land and buildings acquired through Tax Collector's Deeds	
Ballover Land	\$ 150.00
Charles Lovell Land	25.00
R. E. Paine Land, Beckwith & Church Land	300.00
Cyrus Eaton, Miller Land	200.00
Cyrus Eaton, Fisher No. 2	400.00
Arthur Bell Pasture	500.00
F. W. Grafton Land	100.00
Fred J. Stone, Part of Roundy Place	50.00
Charles Emerson Land, Smith & Armstrong Land	110.00
Huverhill Trust Co., Bank Land	600.00
Daniel Paul Estate, Carr Pasture	500.00
Daniel Paul Estate, Blanchard Land	500.00
Eaton, Donovan & Gilmore, Pollard, Hodgman & Richardson Land	1,000.00
Phineas Richardson Place	1,000.00
Irving Hurd Estate, Putnam Land	500.00
William J. Hodgman Estate, Mountain Pasture	500.00
Emmet Robinson Estate, Graves Land	100.00
Emmet Robinson Estate, Part D. Hosley Land	100.00
J. W. Woods, Part of Woods Place	200.00
Hulda Kari Estate, C. Quimby Farm	700.00
Tattrie & Laino, Part of Felix Place	25.00
Will A. Perkins, C. Gile Farm	1,250.00
Frederick T. Drake, Wood Lot	600.00
Charles Emerson, Dennison Nichols Lot	100.00
Mason & Parker, Gordon Lot & McDuff Lot	400.00
	<hr/>
	\$ 9,910.00

REPORT OF OVERSEER OF POOR

Sullivan County Home, board and care of Mrs. Symons	\$ 82.86
Mrs. Philip Johnson, board and care and clothing for Frederick Thayer	80.00
Dr. William Prince, medical care Frederick Thayer	1.00
Mrs. Charlotte Harris, board and clothing Raymond Thayer	45.00
Postage, etc.	.25
	<hr/>
	\$ 209.11
Reimbursement by Walter Symons for Mrs. Symons board and care	5.00
	<hr/>
	\$ 204.11

HUBERT C. HARTWELL, SR.

Overseer of Poor.

HEALTH OFFICER'S REPORT

List of Contagious Diseases reported from January 31, 1943 to January 31, 1944.

Cases German Measles	12
Cases Whooping Cough	21
Chicken Pox	2
	<hr/>
Total	35

Respectfully submitted,

RICHARD V. HODGMAN,

Health Officer.

FIRE COMPANY REPORT

January 31, 1943 to February 1, 1944

Receipts

January 31, 1943, Unexpended balance	\$ 227.33
August 30, 1943, Received Town Treasurer appropriation	200.00
	<hr/>
	\$ 427.33

Expenditures

February 23, Rowell's Garage, work on truck	\$ 44.22
March 30, Town tax on truck	1.67
March 30, Registration on truck	27.00
March 30, Clerk's fee	.25
May 21, Farm Bureau Insurance Company	14.87
July 1, Stamp for truck	5.00
Sept. 21, Robert W. Haskell, 350 feet hose	300.32
October 2, gas and oil for truck	3.07
December 3, Socony-Vacuum Oil Company	12.54
	<hr/>
	\$ 408.94
January 31, 1944, Unexpended balance	18.39
	<hr/>
	\$ 427.33

HORACE M. CRAGIN,
Treasurer, Lempster Fire Company.

GEORGE L. RICHARDSON,
H. C. HARTWELL, JR.

Board of Engineers.

FOREST FIRE WARDEN'S REPORT

We were fortunate not to have any fires last year and hope the coming year will have as good a record.

The situation in fire hazards is just as serious as in past years and we ask the whole hearted and patriotic cooperation this year.

As has been stated in previous years, suspicious circumstance connected with every fire should be made known to the proper authorities.

The shortage of manpower is more critical than last year and as the year goes by the situation will become more acute.

With the shortage of help it will be more necessary for everyone to comply with regulations which have been set up to govern the use of fire in our woodlands.

These are briefly as follows:

1. Secure a permit from your local forest fire warden to burn brush or other debris in or near woodlands, or where fire may be communicated to such lands, once the snow has left the ground. Violation of this requirement makes the responsible party liable

- a. To a fine not to exceed \$500.00 or imprisonment of not more than one year or both.

- b. To the town for expense incurred by the warden in attending or extinguishing such fire.

- c. For damage to abutting owners if fire runs upon abutting property.

2. DON'T drop, or throw from any vehicle while same is upon a public highway or private way and

DON'T drop, throw or otherwise deposit on or near woodlands any lighted match, cigar, cigarette, live ashes or any substance to cause a fire. Violation of the prohibitions penalizes whoever is found guilty with a fine of not more than \$25.00.

3. DON'T fail to properly notify your local warden of any fires you see.

LUCIUS H. NICHOLS,

Forest Fire Warden.

Respectfully submitted,

FRANK M. LOVEJOY,

HORACE M. CRAGIN,

LUCIUS H. NICHOLS,

Selectmen of Lempster.

AUDITOR'S REPORT

This is to certify that I have examined the books and accounts of the Selectmen, Treasurer, Tax Collector, Town Clerk and other officers of the Town of Lempster and find them correct and properly vouched.

FRANCES L. WIRKKALA,

Auditor.

Lempster, N. H., February 14, 1944.

REPORT OF LIBRARY TRUSTEES

RECEIPTS

Balance in Treasury Feb. 1, 1943	\$	4.71
Refund on Books		4.08
Appropriation		37.50
		<hr/>
Total Receipts	\$	46.29

PAYMENTS

Lillian G. Hartwell, Librarian	\$	24.00
Arline Allen, cleaning library		4.00
New Books		9.90
		<hr/>
Total Payments	\$	37.90

Balance in Treasury Feb. 1, 1944	\$	8.39
Number of volumes in Library Feb. 1, 1943		2,216
New Books purchased		4
Gift		1
Number of Volumes in Library Feb 1, 1944		2,221
Circulation for Year, including Bookmobile		1,989

JENNIE A. MOWAT,
ELSIE M. BARTON,
HAROLD B. NICHOLS,

Trustees.

REPORT OF THE SCHOOL DISTRICT

SUPERINTENDENT'S REPORT

To the School Board of Lempster:

I herewith submit my annual report for the twelfth year as your Superintendent of Schools.

This year when it seemed almost impossible to find teachers for rural schools, we were fortunate to hold the services of two able experienced teachers, Mrs. Viola Horton and Mrs. Doris Abbott. With good children and good teachers in our schools we should be happy, and we will be very lucky if we can hold them where they are until the war is over.

The teacher situation is really quite serious. While wages have been raised they do not meet the increases in taxes and the increases in the costs of living. It is right that everyone should carry a part of the hardships of these times, but it is well to consider the difficulties of finding new teachers. There are teachers who will accept single grade positions of not more than twenty pupils near a railroad station, at high salaries, but teachers who really love to teach and are willing to work in the rural schools as their part to help in these troubled days are hard to find.

It is generally thought that the State pays the expenses of the elementary schools over and above five mills on the equalization valuation of the District. That was the intention of the law, but during the last few years it does not work out just that way. The State pays none of the costs for educating the high school pupils. She will not pay any of the costs of the elementary education that she has not approved, and since the legislature has cut the appropriations on schools so small, the approvals have been cut on things really needed in the schools of today. The State approved only \$5.00 per school for lights, and has no funds for any emergencies such as the transporta-

tion of new pupils or the opening of a new school in the middle of the year.

It would be a great help to equalize the cost of education in this state if a law was passed providing up to \$1,500.00 for each district to help maintain high schools or to pay tuitions and other expenses of high school pupils.

The increases in our budget are in the costs of supplies, wood, high school tuitions, and the salaries of teachers and janitors.

I wish to thank the teachers, members of the Lempster School Board, the children, and the citizens for their patience during this year.

Respectfully submitted,

WALTER L. MASON,

Superintendent of Schools.

SCHOOL BOARD'S ESTIMATE FOR 1944-1945

DETAILED STATEMENT OF EXPENDITURES

Support of Schools	
Teachers' Salaries	\$ 2,000.00
Text Books	65.00
Scholars' Supplies	100.00
Flags and Appurtenances	5.00
Other Expenses of Instruction	10.00
Janitor Service	72.00
Fuel	115.00
Water, Light, Janitors' Supplies	50.00
Minor Repairs and Expenses	50.00
Health Supervision (Medical Inspection)	97.00
Transportation of Pupils	1,800.00
Other Special Activities	10.00
	<hr/>
	\$ 4,374.00
Other Statutory Requirements	
Salaries of District Officers	
(Fixed by District)	\$ 103.00
Truant Officer and School Census	
(Fixed by District)	6.00
Payment of Tuition in High School	
and Academies(Estimated by	
Board)	1,100.00
Superintendent's Excess Salary	
(Fixed by Supervisory Union)	77.00
Per Capita Tax (Report of State	
Treasurer)	116.00
Other Obligations imposed by law or	
established by district	65.00
	<hr/>
	\$ 1,467.00
<hr/>	
Total amount required to meet School	
Board's Budget	\$ 5,841.00

ESTIMATED INCOME OF DISTRICT

Balance June 30, 1944 (Estimate)	\$ 225.00
State Aid (December 1944 Allotment)	1,735.55

Dog Tax (Estimate)	75.00
Income from Trust Funds (Estimate)	15.43
Other Estimated Income	12.00
<hr/>	
Deduction Total Estimated Income (Not Raised by Taxation)	\$ 2,062.98
<hr/>	
Assessment Required to Balance School Board's Budget	\$ 3,778.02

CHRISTINA RICHARDSON,
THOMAS C. SMITH,
FRANCES L. WIRKKALA,

School Board.

Lempster, N. H., February 7, 1944.

SCHOOL TREASURER'S REPORT

For the Year Ending June 30, 1943

1942		
July	1	Balance in the Treasury \$ 771.44
Sept.	16	Jennie A. Mowat, Town Treasurer 400.00
Oct.	15	Jennie A. Mowat, Town Treasurer 400.00
Oct.	26	Town of Lempster, Town Treasurer 15.00
Nov.	11	Jennie A. Mowat, Town Treasurer 400.00
Dec.	10	Jennie A. Mowat, Treasurer 400.00
1943		
Jan.	6	Lillian G. Hartwell, Town Treasurer 400.00
Jan.	12	State Treasurer, State Aid 2,418.25
Jan.	12	Trustees of Trust Funds.
		Interest on School Funds 15.43
Feb.	3	Lillian G. Hartwell, Town Treasurer 958.32
Feb.	3	Lillian G. Hartwell, Dox Tax 112.50
May	5	First Universalist Society, Electric Service in Chapel 6.00
May	6	Town of Lempster, Electric Service in Town Hall 6.00
Total Receipts		\$ 6,302.94
School Board Orders Paid		5,694.53
Balance in the Treasury July 1, 1943		\$ 608.41

HAROLD B. NICHOLS,

District Treasurer.

FINANCIAL REPORT

EXPENSES FOR 1942-1943

Salaries of District Officers	\$ 100.00
Superintendent's Salary	68.72
Truant Officer and School Census	6.00
Expenses of Administration	25.48
Teachers' Salaries	1,850.00
Text Books	51.65
Scholars' Supplies	75.21
Flags and Appurtenances	2.85
Other Expenses of Instruction	37.00
Janitor Service	72.00
Fuel	93.30
Light and Janitor Supplies	48.00
Minor Repairs and Expenses	299.17
Medical Inspection	79.30
Transportation of Pupils	1,839.00
High School Tuition	811.89
Other Special Activities	15.00
Elementary School Tuition	15.96
Insurance	37.50
Per Capita Tax	166.00
	<hr/>
	\$ 5,694.53

ITEMIZED ACCOUNT OF EXPENSES 1942 TO 1943

Salaries of District Officers

Alice A. Berger, School Board Member	\$ 5.83
W. C. Mowat, School Board Member	28.75
Christina Richardson, School Board Mem.	28.75
Frances Wirkkala, School Board Member	11.67
Harold B. Nichols, Treasurer	15.00
Lucius Nichols, Moderator	3.00
Christina Richardson, Clerk	5.00
Frances Wirkkala, Auditor	2.00
	<hr/>
	\$ 100.00
 Superintendent's Salary	
Walter L. Mason, check paid to	
Fred Perry, Treasurer	\$ 68.72

Truant Officer and School Census

Jennie A. Mowat, Truant Officer	\$	5.00
Jennie A. Mowat, School Census		1.00

\$ 6.00

Expenses of Administration

Fred Perry, Superintendent's Helpers,		
Lempster Appropriation	\$	13.86
Jennie A. Mowat, checking mileage on		
School Routes		2.00
Frences Wirkkala, Trip to Charlestown		
School Union		3.00
Charlestown School District		4.29
Christina Richardson, postage and tel. calls		1.00
Harold B. Nichols, postage		1.33

\$ 25.48

Teachers' Salaries

Mrs. Viola Horton	\$	937.10
Mrs. Doris Abbott		888.60
Collector of Internal Revenue		24.30

\$ 1,850.00

Text Books

Mrs. Viola Horton, Books	\$	9.43
American Book Company, 3 Readers		.70
American Book Company, Books		3.93
Ginn and Company Pub., Books, Ruggs		3.80
Charlestown School District, Books		33.79

\$ 51.65

Scholars' Supplies

Mrs. Viola Horton, supplies	\$	1.00
The Benton Review Shop, drill pads,		
exercise pads		8.82
Gledhill Bros., Inc., watercolor boxes		9.21
American Book Company, work books		2.71
Mrs. Doris Abbott, Iroquois Flash Cards		5.50
Charlestown School District, supplies		47.97

\$ 75.21

Flags and Appurtenances

Charlestown School District, Flags	\$	2.85
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Other Expenses of Instruction

American Education Press, Inc., My Weekly Readers	\$	12.00	
J. Y. Allen, References, part payment		25.00	
			\$ 37.00

Janitor Service

Frederick Thayer, services as janitor	\$	36.00	
William F. Horton, Jr., services as janitor		36.00	
			\$ 72.00

Fuel

Marshall K. Olds, 1 load slabwood	\$	7.80	
Marshall K. Olds, 1 load slabwood		7.50	
William Thurber, 3 cords dry cord wood		39.00	
Lucius Nichols, 3 cords dry cord wood		39.00	
			\$ 93.30

Lights, and Janitor Supplies

Martin's Hardware, 1 axe	\$	2.00	
N. H. Electric Coop., Electric Service		36.00	
Charlestown School District, Janitor Supplies		10.50	
			\$ 48.50

Minor Repairs and Expenses

R. H. Buss, express on paint and wallboard	\$	1.25	
Harry Frye, painting and repairing both schools		86.40	
Marshall Olds, painting and repairing both schools		83.40	
Alma Frye, cleaning paint and washing ceilings		7.00	
Eleanor Olds, cleaning paint and washing ceilings		3.50	
Rowell Bros., paint for schools		12.48	
Mrs. Lucy Smith, washing windows		2.25	
Edw. F. Beauchaine, keys		1.35	
Harold B. Nichols, cleaning and oiling floor, Street School		5.00	
Horace M. Cragin, removing paint, East Lempster School floor		1.50	

Edw. E. Babb & Co., Inc., shades for both schools	82.84	
James Allen, cleaning and refilling vaults	4.50	
James Allen, labor and truck	1.00	
Thomas Smith, hanging window shades	5.20	
James Allen, cleaning stove pipe	1.50	
		\$ 299.17

Medical Inspection

Mrs. Z. L. Hasham, School Nurse		\$ 79.30
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Transportation of Pupils

James E. Allen, transportation	\$ 900.00	
Hubert C. Hartwell, Sr. transportation	900.00	
Mrs. Georgia McDonald, transportation to Washington	39.00	
		\$ 1,839.00

High School Tuition

Newport School District, tuition first half of year	\$ 442.80	
Newport School District, part payment second half	369.09	
		\$ 811.89

Elementary School Tuition

Della Flanders, 7 weeks tuition		
Washington school	\$ 7.00	
John McDonald, 8 weeks tuition		
Washington School	8.00	
		\$ 15.00

Other Special Activities

J. A. Ferguson, repairing Victrola	\$1.50	
Lillian Hartwell, express on Victrola	.50	
Mrs. Viola Horton, hot lunches	5.00	
Mrs. Doris Abbott, hot lunches	5.00	
Richard Hodgman, express on surplus food	.50	
J. R. Kelly, First Aid supplies	1.76	
Jones Express, express on surplus food from Manchester	1.70	
		\$ 15.96

Insurance

Susie B. Hurd, Insurance on School Houses	\$	31.50
H. W. Shelton, Agent, Treasurer's Bond		6.00
		<hr/>
	\$	37.50

Per Capita Tax

State Treasurer, Per Capita Tax on 83 pupils	\$	166.00
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REVENUE

Balance in Treasury June 30, 1942	\$	771.44
Town Treasurer, assessment		2,958.32
Sale of Metal Building		15.00
Interest on School Funds		15.43
State Aid, December 1942		2,418.25
Dog Tax		112.50
Town of Lempster, light service for Valley Hall		6.00
Universalist Society, light service for Chapel		6.00
		<hr/>
Total Revenue	\$	6,302.94
Total Expenses	\$	5,694.53
Balance on hand June 30, 1943		608.41
		<hr/>
	\$	6,302.94

CHRISTINA RICHARDSON,
 THOMAS C. SMITH,
 FRANCES L. WIRKKALA,

January 19, 1944

Lempster School Board.

STATISTICAL REPORT

Lempster 1942-1943

Number of teachers	2
Number of pupils	45
Pupils not absent nor late	2
Cases of tardiness	0
Pupils in high schools	12
Per cent of attendance	89.25
Visits by board members	5
Visits by superintendent	22
Visits by citizens	22

REPORT OF THE SCHOOL NURSE

Lempster Schools, 1943 to 1944

The results of the annual school dental clinic held May 3 and 4, 1943 may be stated briefly as better health; better attendance; better school work, an aroused interest by the child and the parent in the value of preventive and corrective dentistry. Twenty-seven pupils were treated by Dr. Irving Crandall of Claremont. The clinic was made possible by the Mother's Club and the cooperation of the parents.

October 25, the schools were used for the purpose of inoculating against diphtheria children of school as well as those of pre school age. Dr. Thorpe of Newport gave the preventive treatment.

In May, a Western Electric Audometer, loaned by the State Board of Education, was used to check pupils' hearing scientifically.

Here is a summary of defects found during health inspection this year:

		Corrected	Treated
Defective hearing	1	-	
Defective vision	1		
Faulty Nutrition	6	2	4
Poor posture	3		3
Pediculosis	1	1	
Enlarged tonsils	2		
Poor general health			
Excluded from school	1		1

During the past year Lempster school children have been free of epidemics. This is largely due to the cooperation of parents and teachers in their attempt to check colds and communicable diseases in the home.

I thank the people of Lempster, especially parents, teachers, local organizations and town officials for their help in the school health program.

Respectfully submitted,

ZEPHYRINE L. HASHAM, R. N.

AUDITOR'S REPORT

I hereby certify that I have examined the reports of the Treasurer and School Board of the Lempster School District and find them correct.

MARSHALL K. OLDS,

Auditor.

VITAL STATISTICS

BIRTHS

Recorded in the Town of Lempster, N. H., for the year ending
December 31, 1943

Date, Name of Child, Name of Father, Maiden Name of Mother
 Sept. 8 Estelle Georgiana Berquist; Bealer Uly Berquist;
 Louise Estelle Caldwell.
 Nov. 29 Virginia Karen Martin; Russell Lawrence Martin;
 Eileen Mildred Jolley.

DEATHS

Recorded in the Town of Lempster, N. H., for the year ending
December 31, 1943

Date	Name	Age		
		Years	Months	Days
Feb. 19	Mary MacPhee	80	2	4
Mar. 13	Frank Joseph Britto	56	4	21
Mar. 17	Pauline Lowe	70	0	24
May 5	Martha S. Huntoon	81	1	7
May 23	Nellie Sullivan Herrick	79	4	21
July 30	Edith Zoe Gunderson	65	0	0
Sept. 16	Eva M. Pitkin	85	11	3

